



Office of Tom J. Bordonaro, Jr., County Assessor

For Assessor's Use Only

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MISFORTUNE OR CALAMITY RELIEF CLAIM

ASSESSOR'S PARCEL NUMBER(S): _____

LEGAL OWNER(S): _____

DAMAGED PROPERTY ADDRESS: _____

TELEPHONE NUMBER (8 AM TO 5 PM): _____

DATE OF MISFORTUNE OR CALAMITY: _____

TYPE OF MISFORTUNE OR CALAMITY: _____

PLEASE ATTACH DOCUMENTATION IN THE FORM OF FIRE DEPARTMENT RESPONSE REPORTS, INSURANCE CLAIMS, CONTRACTORS BIDS, ETC., WHICH MAY BE OF ASSISTANCE TO THIS OFFICE IN THE PROCESSING FOR YOUR REASSESSMENT. **(NOTE: THE APPLICATION MAY NOT BE PROCESSED WITHOUT PROPER DOCUMENTATION.)**

DOCUMENTATION PROVIDED: _____

I CERTIFY, OR DECLARE, UNDER PENALTY THAT THE ABOVE STATEMENTS ARE TRUE AND CORRECT.

DATED: _____

LEGAL OWNER

CORRECT MAILING ADDRESS

The State of California Revenue & Taxation code provides for Disaster Relief in Chapter 2.5. Code 170 reads in part:

170. REASSESSMENT OF PROPERTY DAMAGED BY MISFORTUNE OR CALAMITY: (a) Notwithstanding any provision of law to the contrary, the board of supervisors may, by ordinance, provide that every assessee of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed without his or her fault, may apply for reassessment of that property as provided herein.

To be eligible for reassessment the damage or destruction to the property shall have been caused by any of the following:

1. A major misfortune or calamity, in an area or region subsequently proclaimed by the Governor to be in a state of disaster, if that property was damaged or destroyed by the major misfortune or calamity which caused the Governor to proclaim the area or region to be in a state of disaster. As used in the paragraph, "damage" includes a diminution in the value of property as a result of restricted access to the property where that restricted access was caused by the major misfortune or calamity.
2. A misfortune or calamity.
3. A misfortune or calamity that, with respect to a possessory interest in land owned by the state or federal government, has caused the permit or other right to enter upon the land to be suspended or restricted. As used in the paragraph, "misfortune or calamity" includes a drought condition such as existed in this state in 1976 and 1977.

The application for reassessment may be filed within twelve months of the misfortune or calamity by delivering to the assessor a written application requesting reassessment showing the condition and value, if any, of the property immediately after the damage or destruction, and the dollar amount of the damage. The application shall be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.

- d. "...The property owner shall file the completed application within 60 days of the date of mailing on notification by the assessor but in no case more than twelve months after the occurrence of said damage. Upon receipt of a properly completed, timely filed application, the property shall be reassessed...."